

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Cowan Community School Corp (1900)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$103,947	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$732,811	\$780,965	\$935,312	\$1,086,773	48%	39%	16%
	11200 Regular Programs; Middle/Junior High	\$49,121	\$1,195	\$778	\$397	-99%	-67%	-49%
	11300 Regular Programs; High School	\$661,750	\$880,155	\$862,344	\$926,674	40%	5%	7%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$16,428	\$17,208	n/a	n/a	5%
	11590 Other Vocational Education Programs	\$2,956	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$8,824	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$6,395	\$11,206	\$10,848	\$7,841	23%	-30%	-28%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$18,591	n/a	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$8,241	\$0	\$0	\$0	-100%	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$6,510	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$0	\$0	\$699	n/a	n/a	n/a
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$2,019	\$3,121	\$0	n/a	-100%	-100%
	12510 Culturally Different; Communication Disorders	\$20,909	\$0	\$0	\$0	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$540	\$0	\$0	\$0	-100%	n/a	n/a
	12610 Learning Disability	\$57,941	\$97,873	\$99,607	\$123,446	113%	26%	24%
	12710 Equal Opportunity At Risk	\$44,572	\$0	\$4,132	\$16,815	-62%	n/a	307%
	12810 Special Education Preschool	\$8,678	\$33,339	\$45,552	\$20,417	135%	-39%	-55%
	12900 Other Special Programs	\$0	\$5,426	\$2,333	\$4,869	n/a	-10%	109%
	14300 Summer School Programs; High School	\$9,169	\$5,543	\$4,746	\$5,256	-43%	-5%	11%
	16200 Preventive Remediation	\$298	\$0	\$2,605	\$12,040	> 500%	n/a	362%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$48,619	\$203,491	\$221,974	\$170,915	252%	-16%	-23%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$41,184	\$25,959	\$33,543	\$53,870	31%	108%	61%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$6,475	\$12,410	\$16,356	\$11,138	72%	-10%	-32%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$12,600	n/a	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$7,000	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$18,161	\$51,573	\$52,584	\$54,534	200%	6%	4%
	22220 Library/Media Services; School Library	\$55,740	\$61,507	\$59,343	\$67,439	21%	10%	14%
	22230 Library/Media Services; Audiovisual	\$572	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$12,058	\$34,649	\$13,452	\$1,034	-91%	-97%	-92%
	24100 Office of The Principal	\$184,048	\$260,511	\$294,031	\$295,838	61%	14%	1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$46,108	\$67,644	\$35,604	\$73,351	59%	8%	106%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,596	\$2,802	\$0	n/a	-100%	-100%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$445	\$575	\$583	n/a	31%	1%
	26497 2007 Account Code - Teachers Retirement Fund	\$26,672	\$73,690	\$89,657	\$50,550	90%	-31%	-44%
Student Academic Achievement Total		\$2,065,350	\$2,611,194	\$2,807,725	\$3,136,821	52%	20%	12%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$36,176	\$56,588	\$58,138	\$62,570	73%	11%	8%
	21290 Guidance Services; Other Guidance Services	\$340	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$60	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$19,027	\$23,596	\$23,841	\$26,975	42%	14%	13%
	21420 Psychological Testing	\$40,479	\$55,924	\$56,856	\$59,471	47%	6%	5%
	21430 Psychological Counseling	\$14,239	\$0	\$31,908	\$44,003	209%	n/a	38%
	21490 Other Psychological Services	\$4,599	\$7,267	\$7,303	\$7,775	69%	7%	6%
	22110 Improvement of Instruction; Service Area Direction	\$376	\$0	\$1,076	\$45	-88%	n/a	-96%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$0	\$2,454	n/a	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,300	\$1,728	\$231	n/a	-90%	-87%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,538	\$325	\$1,978	\$126	-95%	-61%	-94%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$38,566	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,452	\$6,413	\$6,312	\$6,424	-39%	0%	2%
	23190 Board of Education; Other Governing Body Services	\$6,301	\$6,039	\$4,974	\$5,368	-15%	-11%	8%
	23210 Executive Administration; Office of The Superintendent	\$92,588	\$182,175	\$173,789	\$203,619	120%	12%	17%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$41,622	\$45,970	\$33,927	n/a	-18%	-26%
Student Instructional Support Total		\$227,175	\$382,250	\$413,873	\$491,556	116%	29%	19%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$1,323	\$150	\$0	\$603	-54%	302%	n/a

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	23160 Board of Education; Promotion Expenses	\$382	\$937	\$1,326	\$1,604	320%	71%	21%
	25160 Fiscal Services; Financial Accounting	\$960	\$836	\$400	\$568	-41%	-32%	42%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,984	\$1,925	\$1,616	n/a	-19%	-16%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$300	\$225	n/a	n/a	-25%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$623	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$2,195	n/a	n/a	n/a
	25920 Ditch Assessments	\$87	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$327,998	\$402,339	\$413,802	\$432,232	32%	7%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,952	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$38,353	\$37,352	\$25,937	\$51,996	36%	39%	100%
	26499 2007 Account Code - Other	\$0	\$0	\$96	\$32,036	n/a	n/a	> 500%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$15	n/a	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,599	\$904	\$850	\$875	-66%	-3%	3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$17,491	\$65,790	\$40,806	\$49,180	181%	-25%	21%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$87	\$0	\$2,784	n/a	> 500%	n/a
	27010 Student Transportation; Service Area Direction	\$0	\$24,839	\$25,356	\$27,777	n/a	12%	10%
	27100 Student Transportation; Vehicle Operation	\$111,382	\$64,094	\$67,061	\$75,631	-32%	18%	13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$19,487	\$33,410	\$29,849	\$39,507	103%	18%	32%
	27400 Student Transportation; Purchase of School Buses	\$0	\$36,770	\$0	\$0	n/a	-100%	n/a
	27500 Student Transportation; Insurance on Buses	\$3,407	\$4,290	\$4,290	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$113,466	\$112,629	\$115,965	\$139,066	23%	23%	20%
	27900 Student Transportation; Other Student Transportation Services	\$3,659	\$5,248	\$5,787	\$6,625	81%	26%	14%
	31100 Food Services Operations; Service Area Direction	\$0	\$4,560	\$0	\$280	n/a	-94%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$173,071	\$225,440	\$232,210	\$295,126	71%	31%	27%
	31900 Other Food Services	\$1,068	\$1,618	\$2,113	\$2,300	115%	42%	9%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$394	\$0	n/a	n/a	-100%
	33200 Community Recreation	\$4,633	\$1,740	\$1,980	\$4,681	1%	169%	136%
	33400 Athletic Coaches	\$45,494	\$41,344	\$45,882	\$61,365	35%	48%	34%
	33930 Latch Key Kid Program	\$29,826	\$37,415	\$38,085	\$22,767	-24%	-39%	-40%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$274	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$55,209	\$33,928	\$24,754	\$50,646	-8%	49%	105%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$15,873	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$968,993	\$1,137,702	\$1,079,168	\$1,302,325	34%	14%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$20,158	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$147,119	\$671	\$3,185	n/a	-98%	375%
	43000 Facilities Acquisition and Construction; Professional Services	\$3,615	\$96,588	\$16,776	\$6,261	73%	-94%	-63%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$1,275	\$0	n/a	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,552,951	\$295,732	\$104,357	n/a	-93%	-65%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$86,630	\$86,630	\$21,657	n/a	-75%	-75%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,001	\$7,204	\$363	n/a	-93%	-95%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$135,376	\$1,510	\$4,529	n/a	-97%	200%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$24,021	\$124,514	\$59,491	\$52,207	117%	-58%	-12%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$319	\$16,889	\$0	n/a	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$119,531	\$92,352	\$100,000	n/a	-16%	8%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$0	\$17,566	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$19,641	\$42,952	\$31,181	n/a	59%	-27%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$106,480	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$436,435	\$319,453	\$1,494,440	\$536,190	23%	68%	-64%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$444,801	n/a	n/a	n/a
Nonoperational Total		\$590,708	\$2,607,123	\$2,115,922	\$1,322,298	124%	-49%	-38%
prorated								
	26491 2007 Account Code - PERF	\$28,451	\$25,769	\$32,763	\$16,497	-42%	-36%	-50%
	26492 2007 Account Code - Social Security	\$186,340	\$217,812	\$231,675	\$116,368	-38%	-47%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$8,040	\$19,034	\$7,852	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$315,894	\$327,588	\$357,303	\$233,477	-26%	-29%	-35%
	26496 2007 Account Code - Unemployment Compensation	\$1,625	\$99	\$84	\$146	-91%	48%	74%

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	26498 2007 Account Code - Severance / Early Retirement Pay	\$6,500	\$33,624	\$35,388	\$19,692	203%	-41%	-44%
prorated Total		\$546,850	\$623,927	\$665,065	\$386,180	-29%	-38%	-42%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$2,487,866	\$3,076,549	\$3,300,274	\$3,426,006	38%	11%	4%	56.6%	41.8%	46.6%	51.6%
Student Instructional Support	\$276,492	\$456,525	\$492,687	\$538,260	95%	18%	9%	6.3%	6.2%	7.0%	8.1%
Overhead and Operational	\$1,044,009	\$1,221,998	\$1,172,869	\$1,352,615	30%	11%	15%	23.7%	16.6%	16.6%	20.4%
Nonoperational	\$590,708	\$2,607,123	\$2,115,922	\$1,322,298	124%	-49%	-38%	13.4%	35.4%	29.9%	19.9%
Grand Total	\$4,399,075	\$7,362,196	\$7,081,752	\$6,639,180	51%	-10%	-6%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.8%	48.0%	53.6%	59.7%